

1                                   **CITY COUNCIL OF THE CITY OF ANNAPOLIS**

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3                                   **RESOLUTION NO. R-37-02**

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5                                   **Introduced by Alderman Carter**  
6   **Alderman Cohen**

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9   **A RESOLUTION concerning**

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11                                   **Homestead Property Tax Credit - Expansion**

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13   **FOR**   the purpose of requesting the State of Maryland to expand the Homestead Property  
14           Tax Credit Program to enable local jurisdictions to limit taxable assessments for all  
15           properties, rather than homeowner-occupied properties exclusively; and all matters  
16           relating to said Program.

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18   **WHEREAS,**   all taxpayers, whether they are homeowners, renters or business persons,  
19                   are concerned about rising property taxes; and

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21   **WHEREAS,**   the State of Maryland gives local jurisdictions the authority to limit the  
22                   increase in taxable assessments on homeowner-occupied properties,  
23                   which is called the Homestead Property Tax Credit; and

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25   **WHEREAS,**   this program ensures that elected officials must act to raise the tax rate if  
26                   they seek to raise taxes, rather than leaving the tax rate unchanged and  
27                   passively letting rising property assessments do the work for them; and

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29   **WHEREAS,**   when assessment increases are limited to only one property type, it  
30                   creates inequities by causing the other properties to shoulder a  
31                   disproportionate share of the tax burden, regardless of whether taxes are  
32                   raised or lowered; and

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34   **WHEREAS,**   a more equitable approach would be to limit the increase in taxable  
35                   assessments on all properties; and

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37   **WHEREAS,**   such an approach would enable all Annapolis taxpayers to realize the  
38                   benefits of the Homestead Property Tax Credit without being adversely  
39                   impacted by its inequities; and

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41   **WHEREAS,**   the City Council desires to have the authority to limit the increase in  
42                   taxable assessments equitably for all properties.

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1 **NOW, THEREFORE, BE IT RESOLVED BY THE ANNAPOLIS CITY COUNCIL** that it  
2 requests that the State of Maryland expand the Homestead Property Tax Credit Program  
3 to enable local jurisdictions to limit the increase in taxable assessments equitably for all  
4 properties.

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6 **AND BE IT FURTHER RESOLVED BY THE ANNAPOLIS CITY COUNCIL** that a copy of  
7 this Resolution be forwarded to the following officials:  
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- 9           1.       The Governor of the State of Maryland;  
10          2.       The President of the Senate of Maryland;  
11          3.       The Speaker of the Maryland House of Delegates;  
12          4.       The members of the Anne Arundel County Delegation to the General  
13               Assembly;  
14          5.       The Anne Arundel County Executive;  
15          6.       The members of the Anne Arundel County Council;  
16          7.       The President of the Maryland Municipal League;  
17          8.       The Legislative Committee Chairperson of the Maryland Municipal League;  
18               and  
19          9.       The President of the Maryland Association of Counties.

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22 **ADOPTED** this 13<sup>th</sup> day of January, 2003.  
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25 **ATTEST:**

**THE ANNAPOLIS CITY COUNCIL**

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28 \_\_\_\_\_  
29 Deborah Heinbuch, CMC/AAE  
30 City Clerk

**BY:** \_\_\_\_\_  
**ELLEN O. MOYER, MAYOR**